

Application Review Guidelines for Criminal History

Board of Accountancy

Approved: May 6, 2003

Revised:

Staff will adhere to the Board of Accountancy's policy in the review of past criminal history for applications for licensure as a Certified Public Accountant.

If the application meets the review guidelines, the Executive Director may sign off on the application. If the Executive Director cannot approve the application, it will be referred with complete documentation to the Board's Enforcement Committee.

Felonies

Whenever an applicant for a CPA license has a felony conviction that is more than seven years old with no subsequent felony or misdemeanor convictions and has complied with all requirements of the court, the license can be approved unless listed under the **Exceptions** section of this policy.

The following felony conviction(s) shall be referred to the Enforcement Committee for review:

- Murder
- Pedophilia
- Felony Assault
- Sexual Assault
- Bank Fraud
- Tax Evasion
- Other felony convictions related to the profession

Misdemeanors

Whenever an applicant for a CPA license has a misdemeanor more than three years old with no subsequent felony or misdemeanor convictions and has complied with all requirements of the court, the license can be approved unless listed under the **Exceptions** section of this policy.

Exceptions

All criminal convictions that involve moral turpitude, relate directly to the profession, or those with a habitual criminal or repeat offender history shall be referred to the Enforcement Committee for review.